

Panaji, 29th August, 1996 (Bhadra 7, 1918)

SERIES I No. 22

# OFFICIAL GAZETTE

## GOVERNMENT OF GOA

### EXTRAORDINARY

#### GOVERNMENT OF GOA

##### Department of Finance

##### Revenue & Expenditure Division

##### Notification

5/18/96-Fin (R&amp;C) (2)

In exercise of the powers conferred by the first proviso to sub-section (1) of section 7 of the Goa Sales Tax Act, 1964 (Act 4 of 1964) (hereinafter called the "said Act"), the Government of Goa hereby amends the undermentioned Schedules appended to the said Act, as follows, namely:—

- (I) In the Third Schedule appended to the said Act, after entry at Sr. No. 18, the following entry shall be added, namely:—  
"19. Tinned, bottled or packed foods not specified elsewhere";
- (II) In the Tenth Schedule appended to the said Act,—
  - (i) entry at Sr. No. 9 shall be omitted;
  - (ii) for entry at Sr. No. 23, the following shall be substituted, namely:—  
"Electronic goods as may be notified and the parts thereof";
  - (iii) for entry at Sr. No. 24, the following entry shall be substituted, namely:—  
"Packing materials such as empty tins, empty barrels, empty drums, empty bottles and corks, wooden boxes, cartoons, gunny bags, labels and stickers and other packing materials made out of paper, polythene, plastic and bitumen";
  - (iv) after entry at Sr. No. 44, the following entries shall be added, namely:—  
"45. Water pumps;  
46. Electric motors;

47. Pre-recorded C. D. and audio cassettes for learning languages;
48. Adhesives of all kinds including gum, glue and resin;
49. Spices;
50. Glass sheets, mirrors and looking glass;
51. Hardware such as nuts, bolts, revets, screws and hinges, nails, locks and pad-locks;
52. Napthalene balls, camphor, air-freshners; insect repellants and spray pumps.
53. Brooms, mops and brushes".

(III) In the Thirteenth Schedule appended to the said Act;—

- (i) the following entry shall be specified against Sr. No. 1, namely:—  
"Spare parts of motor vehicles, motor cycles, motor scooters, motorettes and three wheelers";
- (ii) the following entry shall be specified against Sr. No. 2, namely:—  
"Tyres, tubes and flaps of motor cycles and motor scooters".

(IV) In the Sixteenth Schedule appended to the said Act, for entry at Sr. No. 9, the following entry shall be substituted, namely:—

"Domestic electrical appliances, including fans but other than torches, torch cells and filament lighting bulbs".

This Notification shall come into force with effect from 1-9-1996.

By order and in the name of the Governor of Goa.

S. V. Madkaikar, Under Secretary (Fin. Exp.).

Panaji, 27th August, 1996.

**Notification**

5/18/96-Fin (R&C) (4)

In exercise of the powers conferred by sub-section (2) of section 10 of the Goa Sales Tax Act, 1964 (Act 4 of 1964) (hereinafter called the "said Act"), the Government of Goa hereby amends the Second Schedule appended to the said Act, as follows:—

In the Second Schedule appended to the said Act,—

- (i) for entry at Sr. No. 65, the following entry shall be substituted, namely:—

"Bicycles, bicycle spares, bicycle tyres and tubes";

- (ii) after entry at Sr. No. 99, the following entry shall be added, namely:—

"100 Greeting cards, invitation cards, humour cards and picture post cards".

This Notification shall come into force with effect from 1-9-1996.

By order and in the name of the Governor of Goa.

*S. V. Madkaikar*, Under Secretary (Finance-Exp.).

Panaji, 27th August, 1996.

**Notification**

5/18/96-Fin (R&C) (8)

In exercise of the powers conferred by the proviso to section 8 of the Goa Sales Tax Act, 1964 (Act 4 of 1964), the Government of Goa hereby specifies the first point of sale as the point at which the following goods shall be taxed, namely:—

- (i) Packing materials such as gunny bags, labels and stickers.  
(ii) Water pumps.

- (iii) Electric motors.  
(iv) Parts of electronic goods.  
(v) C. D. and audio cassettes.  
(vi) Tinned and bottled foods.  
(vii) Glass sheets, mirrors and looking glasses.  
(viii) Fluorescent lighting tubes and fixtures thereof.  
(ix) Hardware such as nuts, bolts, revets, screws and hinges, nails and pad-locks.  
(x) Mineral ores.  
(xi) Cleaning paste.  
(xii) Auto accessories.  
(xiii) Sanitarywares of all kinds including kitchen sinks made from any material and fittings thereof.  
(xiv) Phenyl.  
(xv) Honey.  
(xvi) Precious stones including synthetic and artificial or cultured.  
(xvii) Rubber goods.  
(xviii) Software packages.  
(xix) Window transparencies of paper, decorated paper, laminated paper or sheets.  
(xx) Stones of kota, shahabag, tandur, cuddapah, macherla chocolate, white sand, red sand, granite and other varieties of calcareous stones not specifically mentioned.

Provided that in respect of above mentioned goods lying in stock with any registered dealer on the date of coming into force of this Notification, the first sale of such goods in stock shall be the point at which the tax shall be levied.

This Notification shall come into force with effect from 1-9-1996.

By order and in the name of the Governor of Goa.

*S. V. Madkaikar*, Under Secretary (Fin. Exp.).

Panaji, 27th August, 1996.